

of each individual lot of distilled spirits. This record must show, at a minimum, the following:

- (1) Name and address of consignee;
- (2) Date of disposition, including date of discovery in the case of casualty, theft or recorded inventory losses;
- (3) Brand name;
- (4) Kind of spirits. However, this may be omitted if the dealer keeps available for inspection a separate list or record identifying "kind" with the brand name;
- (5) Number of packages, if any, and number of cases by size of bottle; and
- (6) Package identification numbers of containers of alcohol repackaged for industrial use pursuant to subpart L of this part.

(b) *Form of record.* The record required by paragraph (a) of this section must be part of the accounting system and must consist of wholesale dealer's invoices (or, if those invoices are not available at the time the spirits are removed, memorandum shipping records prepared at the time of removal of the distilled spirits, including date of discovery in the case of casualty, theft or recorded inventory losses).

(26 U.S.C. 5121)

(Approved by the Office of Management and Budget under control number 1513-0065)

§ 31.157 Canceled or corrected records.

Entries on the records of receipt and disposition prescribed by §§ 31.155 and 31.156 must not be erased or obliterated. Correction or deletion of any entry must be accomplished by drawing a line through the entry and inserting an appropriate correction or explanation. If a wholesale dealer in liquors voids an invoice for any reason, the file copy prescribed in § 31.181 must be marked "Cancelled" and must be filed as provided in that section; any remaining copy of the voided invoice must be destroyed or similarly cancelled and filed. If a new invoice is prepared, its serial number must be cross referenced on any retained copies of the cancelled invoice.

(26 U.S.C. 5121)

§ 31.158 Previously prescribed or approved records of receipt and disposition.

A wholesale dealer in liquors may continue to use records of receipt and disposition in a format previously prescribed or approved. Those records must show the information required by paragraph (a) of § 31.155 or paragraph (a) of § 31.156, as applicable. The records must be preprinted with the name and address of the wholesale dealer. Each sheet or page must bear a preprinted serial number, or page serial numbers may be affixed in unbroken sequence during the preparation or processing of the records. A serial number must not be duplicated within a period of 6 months.

(26 U.S.C. 5121)

§ 31.159 Variations in format or preparation of records.

(a) *Authorization.* The appropriate TTB officer may approve variations in the type and format of records of receipt and disposition required under §§ 31.155 and 31.156, or in the methods of preparing those records, when it is shown that variations from the requirements are necessary in order to use data processing equipment, other business machines, or existing accounting systems, and provided that the variation will not unduly hinder the effective administration of this part, jeopardize the revenue, or be contrary to any provision of law. A dealer who wishes to employ such a variation must submit a written application to the appropriate TTB officer. The application must describe the proposed variation and set forth the need for it. Variations in type and format of records or methods of preparation must not be employed until approval is received from the appropriate TTB officer.

(b) *Requirements.* Any information required by this part to be kept or filed is subject to the provisions of law and this part relating to required records and reports, regardless of the form or manner in which kept or filed.

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